ASSISTANCE IN FINANCIAL TRANSACTION RECORDING TRAINING AT THE KAKI LANGIT TOURISM VILLAGE

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Article Info

ABSTRACT

Financial information such as information on capital turnover, profits generated or assets owned by the company is important, so that the recording must be done properly. Kaki Langit Tourism Village has problems in recording financial transactions because the management does not understand the correct recording of financial transactions in producing financial information. The method used in the Financial Transaction Recording Training Assistance activity at the Kaki Langit Tourism Village is the Participatory Action Research (PAR) method. The assistance carried out by the service team uses the PAR method whose implementation includes several stages, namely the introduction to Accounting and the recording process, the recording stage, the posting stage, the balance sheet preparation stage, the adjustment process stage and the 10-column Worksheet, and the Financial Statement stage. At the end of the mentoring, the manager of the Kaki Langit Tourism Village has knowledge that is applied in recording business financial transactions so as to produce financial information that can be used in decision making.

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1. INTRODUCTION

Many small business actors do not have knowledge of accounting and do not understand the importance of recording and bookkeeping for business continuity (Mannan, Saddam, Tul’aisy, & Fathir, 2022). The ability to manage the recording of business financial transactions is an important thing for business actors to do. Accounting information generated from recording the company's financial transactions has a very important influence on the achievement of business success (Sutriani, Animah, & Jumaidi, 2019). Financial recording is not only carried out by large-scale companies because every business requires financial information such as information on capital turnover, profits generated or assets owned by the company, so that the recording of financial transactions must be done correctly (Maris et al., 2022).

The Kaki Langit Mangunan Tourism Village is a tourism village whose management is initiated by the community and carried out by the community with direct direction and guidance from POKDARWIS, so that the main actors and beneficiaries in this tourism activity are the community. Kali Langit Tourism Village is located in Mangunan Hamlet, located in Mangunan Village, Dlingo District, Bantul Regency and geographically it is located in the hills west of Dlingo District which borders Muntuk Village, Dlingo, Bantul. The distance of the Kakilangit Mangunan Tourism Village from the sub-district capital is 4 km, 12 km from the district capital and 22 km from the capital city of the Special Region of Yogyakarta. Hamlet Mangunan has a population of 698 people with an area of 180 ha and is divided into Eight Rukun Tetangga (RT) with reddish clay characters and consists of fields and yards that stretch from RT 09 to RT 16 (Visitingjogja.jogjaprov, 2020).

The development of the Kaki Langit Mangunan Tourism Village began after receiving a government program through PNPM Mandiri tourism in 2012, and some youths received training on tourism from the Tourism Office program both at the Regency level and at the Yogyakarta Special Region level, thus bringing progress to the Tourism Village, although not so significantly. After receiving the Ministry of Tourism program in 2013, the
community became more enthusiastic in developing tourist villages and increasingly made both local and foreign tourists more interested in visiting the Mangunan Foothills Tourism Village. Along with the development of the Tourism Village, the management of various objects around the Mangunan Village area such as: Pinussari, Pinus Asri, Lintang Sewu, Pengger, Becici, Panguk, Mojo Hill, Tembelan Gorge etc. This movement is increasing the number of tourist visits in the Tourism Village.

The development of the Kaki Langit Tourism Village is to accommodate people who love their village to collaborate in carrying out their respective activities with TOURISM as a binding node by prioritizing the value of local wisdom, so that the community is more prosperous. In the development of the Kaki Langit Tourism Village and its management, it is initiated by the community and carried out by the community with direction and guidance from POKDARWIS, so that the main actors and beneficiaries in these tourism activities are the community. Seeing the very good response from tourists, the manager is increasingly developing the tourism potentials around Mangunan which was finally pioneered by the Foot Sky Tourism Village in 2015. In addition to tourist areas such as the Mangunan Pine Forest, Watu Lawang, and Slembrang, the Kaki Langit tourist village is also a tourist village. develop other potentials such as traditions, arts and culture, crafts, nature tourism, outbound and souvenirs typical of the Sky. Even recently, the manager built several homestays in the form of limasan houses to accommodate tourists who want to spend the night in the tourist village of Kaki Langit. The profession of the Kaki Langit village community as wood craftsmen is also a tourist attraction for Kaki Langit. Various furniture and souvenirs such as figures, tables and chairs, lampshades can become typical souvenirs of the village of Kaki Langit.

The transformation of the management of the participatory Kaki Langit Tourism Village seeks to increase the income and welfare of the community by increasing job opportunities for the community by building, caring for and preserving the environment and culture without damaging the environment. In 2017, the tourist village of Kaki Langit was named as one of the candidates for the Most Popular Traditional Village in the 2017 Anugerah Pesona Indonesia Award and was a finalist in the 2017 National Level Tourism Village Competition organized by the Ministry of Tourism (Nur, 2021).

As many tourists visit the Kali Langit Tourism Village and the various efforts made by the community in developing the Skyline Tourism Dea, there are more and more financial transactions that occur and must be recorded by the manager. The obstacle experienced in recording financial transactions is that the manager does not understand the correct recording of financial transactions in producing financial information that can be used for decision making, especially by the manager of the tourist village. Knowledge of manual recording of financial transactions is also very supportive when users will use accounting applications, so assistance and training in manual recording of financial transactions needs to be carried out for tourism business actors in Kaki Langit Village.

2. RESEARCH METHOD

The method used in the Financial Transaction Recording Training Assistance activity at the Kaki Langit Tourism Village is the Participatory Action Research (PAR) method. PAR was developed in the early to mid 1990s by Kurt Lewin who is a psychologist. PAR is one of the research methods to facilitate the success of empowerment assistance to the community (Salviana, Fuadiputra, Bustami, & Jha, 2022). The PAR method is a research method in facilitating the success of an empowerment assistance to the community that actively involves all relevant parties (stakeholders) in reviewing ongoing actions (where their own practice is a problem) in order to make changes and improvements in the right direction better (Tremblay, Martin, McComber, McGregor, & Macaulay, 2018). The following in Figure 1. is the framework for implementing the Financial Transaction Recording Training Assistance in the Kaki Langit Tourism Village using the Participatory Action Research (PAR) method.
Figure 1. Framework with Participatory Action Research (PAR) Method

The subject of the implementation of training assistance in recording financial transactions was carried out on several managers of the Kaki Langit Tourism Village as a pilot project who would later assist other members of the management of the Kaki Langit Tourism Village. Managers who follow the implementation of mentoring are the Deputy Chair, Secretary, Treasurer, Tour Guide Section, Arts Section, Home Stay Section, Craft Section, Outbound Section, Culinary Section, and Environmental Beauty.

3. RESULTS AND ANALYSIS

Observation/Evaluation Results
Based on the observation/evaluation at the location object, it can be seen that the number of tourists in the Kaki Langit Tourism Village has increased. With the increase in tourists, the income of managers also increases. Documentation of financial records is still a record of money in and money out, so the information obtained from financial records is still minimal. Managers need more complete and informative financial information so that they can carry out business development properly.

Interview result
Interviews were conducted with the managers of the Kaki Langit Tourism Village with material on procedures for recording financial transactions from the results of their business income and expenses. From the results of the interviews, the managers only document notes and record in the cash in and out books so that the information obtained is only in the form of the final cash balance. Tourism Village managers convey the need for more informative financial information and knowledge of accounting recording procedures.

Baseline Study
After analyzing the problems in finding solutions to problems that hinder the management of the Kaki Langit Tourism Village in recording financial transactions, the team carries out training assistance in recording financial transactions for the managers of the Kaki Langit Tourism Village. The team provides assistance in recording financial transactions by collaborating directly with partners according to the PAR method. Implementation of assistance by providing an Accounting module which is done manually as a training material for managers. Assistance in the use of accounting applications will be carried out after managers gain knowledge about accounting manual recording.

Results of Focus Group Discussion (FGD)
After discussing with the managers of the Kaki Langit Tourism Village regarding the problem solving of the Kaki Langit Tourism Village managers in recording financial transactions in accordance with what was...
previously agreed, it was decided that the training to be carried out was regarding Accounting for Trading Companies. It is hoped that with this training material the participants will find it easy to understand the recording of Service Company Accounting.

Results of Training Assistance with the PAR Method:

Several stages of training assistance in recording financial transactions using the PAR method include; firstly, partners will be given an explanation of the stages, namely the introduction to Accounting and the recording process, the recording stage, posting, preparation of the Trial Balance, Adjustment Process and 10-column Worksheet, and Financial Statements.

1. Introduction to Accounting

Before entering the core material of financial recording to producing financial reports, partners are given assistance in the form of an introduction to accounting. The following in Figure 2 are some of the material regarding the introduction of Accounting.

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**Figure 2. Introduction to Accounting**

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2. Recording Stage

At the recording stage, the service team provides assistance by providing examples of notes, receipts, invoices or checks as proof of transactions that will be recorded in the journal. Figure 3 below is an example of proof of transaction that is used as an example of a source document for recording financial transactions and some of the journals used as accounting records for the first time (The Book of Original Entry). Journals used in mentoring partners include the General Journal, Cash Receipts journal, Cash Disbursements Journal, Purchase Journal, and Sales Journal.

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3. Post Stage

The service team provides assistance in posting the Journal into the Ledger. Assistance is carried out by providing an explanation of the accounts contained in the Journal, their respective balances are transferred to the Ledger. Some of the Ledgers used in mentoring can be seen in Figure 4.

![Figure 3. Some Examples of Proof of Financial Transactions and Journals.](image)

**Figure 3. Some Examples of Proof of Financial Transactions and Journals.**

4. Balance Sheet Stage

At this stage the team provides assistance to calculate the balance of each account in the General Ledger and transfer the balance of each account to the Trial Balance. The team accompanies partners to add up the Debit and Credit side balances so that they are balanced. The Trial Balance can be seen in Figure 5 below.

![Figure 4. Some Examples of Ledgers](image)

**Figure 4. Some Examples of Ledgers**

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5. Adjustment Stage and 10 Column Balance Sheets

At this stage, the team provides assistance by identifying transactions that still require adjustments and assisting partners in compiling a 10-column Work Sheet as a tool before being compiled into Financial Statements. Images of the Adjusting Journal and 10-column Worksheet can be seen in Figure 6. below.

![Figure 6. Example of Adjusting Journal and 10 Column Worksheet](image-url)

6. Financial Report Stage

At this stage the team provides assistance to analyze each account into each financial report and compile financial reports consisting of Profit and Loss Reports, Changes in Capital Reports and Balance Sheets. In Figure 7 can be seen the financial statements that have been prepared.
Discussion

The method of mentoring training in recording financial transactions at the Kaki Langit Tourism Village that has been carried out by the service team is by using the PAR method. Assistance with the PAR method is carried out in several stages, namely the recording stage, the posting stage for the ledger, up to the reporting stage. PAR (Participatory Action Research) method. The following Figure 8 is the implementation of training assistance in recording financial transactions at the Kaki Langit Tourism Village.
With the PAR method, the service team collaborates simultaneously and participates in providing training assistance in solving partner problems. The mentoring program is implemented not only as a solution in solving problems, but also as a learning process for partners so that new institutions are built in the community and at the same time raises a community organizer (organizers from the community themselves) which in the end also raises local leaders (local leaders) who are pilot projects and change leaders (Pratiwi, 2021).

Hardianto, Lisa and Imran (2022) also use the PAR method in providing assistance to the poor to obtain legal aid in Palopo City. The result is that there are 4 (four) stages used, namely planning, implementation, evaluation, and reflection which are carried out in only 1 (one) cycle. The causes of the poor's lack of knowledge about the laws that apply in Indonesia are the low awareness of the community to study the law, there is no socialization obtained about the law, and people tend to choose to make a living rather than dealing with the law. Service activities in the form of socialization carried out are one form of providing information to the poor about the law and of course there are many other ways that can be done (Patramanon, Iamtrakul, Kasemvilas, & Pongskul, 2018).

The PAR method is also used in the Eco Healthy Community program through service learning in assisted communities at the Faculty of Medicine and Health Sciences UIN Alauddin Makassar by Azzulf, Habibi, and Nildawati (2022). The eco healthy community program is an environment-based community program for the fostered community of UIN Alauddin Makassar, namely the community around the campus by creating a waste bank as a place to create an environment in the built area around the campus that cares about waste. The results of the Waste Bank service are the conditions around the campus that are starting to look clean and also the income gain.

The empowerment of the pesantren community in entrepreneurship and cooperatives using the PAR method in Kujang Village, Cikoneng Village, Ciamis Regency was carried out by Sulaiman A.I, Masrukin, and Bambang S (2019). The results show that the implementation of the community empowerment model is the first to identify and analyze problems, potential human, natural and economic resources of the community to plan empowerment programs. The second is the success of fostering enthusiasm and togetherness to increase knowledge and skills in entrepreneurship and cooperatives. Third, implementing outreach, training and mentoring programs. Fourth, carry out monitoring and evaluation with assistance, expansion of market access and partnerships. And fifth, it becomes a process of social and economic rehabilitation for the community from trauma and negative stigma towards pesantren.

CONCLUSION

Tourists Visitors to the Skyline Tourism Village are increasing over time so that the income earned by the manager is getting bigger. The limited knowledge of the management of the Kaki Langit Tourism Village in recording financial transactions is an obstacle to obtaining information about the actual financial situation. This is the basis for the service team to carry out training assistance in recording financial transactions.

The assistance carried out by the service team uses the PAR method whose implementation includes several stages, namely the introduction to Accounting and the recording process, the recording stage, the posting stage, the balance sheet preparation stage, the adjustment process stage and the 10-column Worksheet, and the Financial Statement stage. At the end of the mentoring, the manager of the Kaki Langit Tourism Village has knowledge that is applied in recording business financial transactions so as to produce financial information that can be used in decision making.

ACKNOWLEDGEMENTS

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1. Allah SWT who always bestows his grace and guidance so that the service team is always given health, fluency and convenience in carrying out financial transaction training assistance programs for the managers of the Skyline Tourism Village without experiencing problems.

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REFERENCES


